HIGH COURT OF CHHATTISGARH : BILASPUR
Division Bench

Coram : **Hon'ble Shri H.L. Dattu, CJ &**
Hon'ble Shri V.K. Shrivastava, J

WRIT PETITION NO. 1977 OF 2002

PETITIONER

Bhilai Metador Transport Union through the Chief Secretary, Param jeet Singh (Pummi), aged about 46 years r/o. Sector 11, Bhilai, Dist. Durg, CG.

VERSUS

RESPONDENTS

1) State of Chhattisgarh, through Secretary, Ministry of Transport, D.K.S. Bhawan, Raipur, CG.

2) Shri Nand Kumar Patel, Transport Minister (Government of CG), Member – Officer Incharge, Raipur, CG.

3) Regional Transport Office, Durg, Dist. Durg. (CG).

4) Collector, Durg, Dist. Durg, CG.

PRESENT:

Shri A.N. Pandey, counsel for the petitioner.
Shri Prashant Mishra, Addl. Advocate General for the respondents/State.

ORAL ORDER

(Passed on 21st March 2007)

The following oral order of the Court was passed by **H.L. Dattu, CJ.**

Petitioner is a transport union. It has called in question the notification dated 26-04-2002 issued by the State Government. By the impugned notification, the State Government has amended Chhattisgarh

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Motor Yaan Karadhan Adhiniyam, 1991 whereby the owners of the motor vehicles are asked to pay the life time tax.

2) It is alleged in the writ petition that the impugned provision has no nexus with the object of the Act and further there is a discrimination about the old and new vehicles and, therefore, it is said that the notification is ultra vires of the Act.

3) The challenge in the writ petition is no more debatable in view of the law declared by the Apex Court in the **State of Tamil Nadu vs. M. Krishnappan and others** reported in **AIR 2005 SC 2168**. In the said decision the Apex Court observed as under :

> "27. For the aforestated reasons, there is no violation of Article 14 of the Constitution. As stated above, the impugned levy of life time tax is based on rational and reasonable classification founded on an intelligible differentia having a rational relation to the object of the impugned levy.
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> Accordingly, the appeals filed by the State succeed, the impugned judgment and order of the High Court is set aside, with no order as o costs."

4) In view of the law declared by the Apex Court, in our opinion, the impugned notification requires to be sustained by us. Accordingly the following :

Order

Petition is rejected in view of the law declared by the Apex Court in the case of **State of Tamil Nadu** (supra). Ordered accordingly.

Sd/-
Chief Justice

Sd/-
Vijay Kumar Shrivastava
Judge